

871—23.48(96) Previously liable employers. A new unemployment tax account and new employer rating will be given to reimbursable employers electing to become contributory and to formerly active contributory employers whose unemployment tax accounts have changed from inactive to active status.

This rule is intended to implement Iowa Code sections 96.7 and 96.8.

[ARC 8848C, IAB 1/22/25, effective 2/26/25]